

INTISARI

Desa mengelola APBDes yang terdiri dari Dana Desa, Alokasi Dana Desa, dan Belanja Modal Desa untuk mendukung pemerintahan dan pemberdayaan masyarakat. Penelitian ini bertujuan untuk menganalisis pengaruh ketiga variabel tersebut terhadap kemiskinan dan memetakan distribusi spasialnya di 87 kalurahan di Kabupaten Kulon Progo pada periode 2021-2023. Analisis dilakukan dengan metode regresi data panel *Fixed Effect Model* (FEM) menggunakan Eviews 12 dan pemetaan melalui QGIS. Hasil menunjukkan bahwa Dana Desa dan Alokasi Dana Desa berpengaruh negatif dan signifikan terhadap kemiskinan, sementara Belanja Modal Desa berpengaruh negatif namun tidak signifikan. Secara simultan, ketiga variabel berpengaruh signifikan terhadap kemiskinan. Pemetaan menunjukkan distribusi Dana Desa dan Alokasi Dana Desa mengikuti indikator kemiskinan sesuai regulasi, sedangkan Belanja Modal Desa belum menunjukkan pola spasial yang konsisten karena belum terdapat regulasi khusus yang mengatur bahwa Belanja Modal Desa berbasis indikator kemiskinan.

Kata Kunci: Dana Desa, Alokasi Dana Desa, Belanja Modal Desa, Kemiskinan, QGIS, Regresi Data Panel

ABSTRACT

The village manages the Village Revenue and Expenditure Budget (APBDes), which consists of Village Funds, Village Fund Allocation, and Village Capital Expenditure to support governance and community empowerment. This study aims to analyze the effect of these three variables on poverty and to map their spatial distribution across 87 villages (kalurahan) in Kulon Progo Regency for the period 2021–2023. The analysis was conducted using panel data regression with the Fixed Effect Model (FEM) in EViews 12 and spatial mapping was carried out using QGIS. The results indicate that Village Funds and Village Fund Allocation have a negative and significant effect on poverty, while Village Capital Expenditure has a negative but not significant effect. Simultaneously, all three variables have a significant effect on poverty. The spatial mapping shows that the distribution of Village Funds and Village Fund Allocation follows poverty indicators in accordance with regulations, while Village Capital Expenditure does not yet exhibit a consistent spatial pattern because there is no specific regulation that mandates Village Capital Expenditure to be based on poverty indicators.

Keywords: Village Funds, Village Fund Allocation, Village Capital Expenditure, Poverty, QGIS, Panel Data Regression,